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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

----- x  
In re: : Chapter 11  
: :  
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., : :  
: :  
Debtors. : Jointly Administered  
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**CONSENT ORDER RESOLVING UNITED STATES CUSTOMS AND BORDER  
PROTECTION'S OBJECTION TO CONFIRMATION**

Upon consideration of the Consent Motion of the  
Debtors for Entry of Order Resolving Objection to  
Confirmation (the "Motion");<sup>1</sup> and the parties having  
consented to the relief requested in the Motion on the terms  
and conditions set forth in this Order (the "Consent

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<sup>1</sup> Each capitalized term not otherwise defined herein shall have the meaning ascribed to it in the Motion.

Order"); and, this Court having reviewed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (D.I. 5124), and the Disclosure Statement with Respect to Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims (D.I. 5103), as well as the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims (D.I. 8252) (the "Plan"), and the Supplemental Disclosure with Respect to Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims and Notice of Deadline to Object to Confirmation (D.I. 8253), and after due deliberation thereon; and sufficient cause appearing therefor, it is hereby

**ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is resolved as set forth in this Consent Order.

2. To the extent required, the automatic stay of 11 U.S.C. § 362 is lifted for the limited purpose of permitting CBP to assess the sum of \$38,648.92 against the Debtors for the coaxial duties.

3. To the extent required, the automatic stay of 11 U.S.C. § 362 is lifted for the limited purpose of permitting CBP to offset the pre-petition refund, in the sum of \$10,186.93, against the coaxial duties.

4. CBP shall be deemed a "taxing authority" within the meaning of the Plan, Article.VI.H.2, and will retain all rights (including rights of setoff) against any non-debtor third parties, including Safeco Insurance Company of America, as surety under the Importer Broker Bond issued in favor of CBP.

5. Nothing herein shall preclude or limit the Debtors' rights to contest the validity and amount of the coaxial duties and the pre-petition refund.

6. Upon entry by the Bankruptcy Court, this Consent Order shall be binding upon and shall inure to the benefit of CBP and the Debtors and each of their respective successors and assigns.

7. This Consent Order contains the entire agreement and understanding between CBP and the Debtors with

respect to the subject matter hereof, and supersedes and replaces all prior negotiations or proposed agreements, written or oral.

8. The Bankruptcy Court shall retain exclusive jurisdiction to hear and determine all matters relating to or arising from this Consent Order.

DATED: \_\_\_\_\_, 2010

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Honorable Kevin R. Huennekens  
United States Bankruptcy Judge

ENTERED ON DOCKET:

WE ASK FOR THIS:  
CIRCUIT CITY STORES, INC.

By:  
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MEAGHER & FLOM, LLP  
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Counsel for Circuit City  
Stores, Inc.,  
et al., Debtors and  
Debtors in Possession

United States Customs and  
Border Protection

/s/ Robert P. McIntosh  
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Counsel for United States  
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**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley  
Douglas M. Foley